

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS

GENERAL FUND - The General Fund is the primary operating fund of the County. It is used to account for resources traditionally associated with governments, except those required to be accounted for in another fund.

HUMAN SERVICES FUND - To account for funds provided for income maintenance, counseling, alcohol and drug abuse programs, children's center services, services to the developmentally disabled, chronically mentally ill, elderly and administrative support services.

LONG TERM CARE FUND - To account for federal and state funds that provide services to eligible persons who are elderly, developmentally disabled, physically disabled or have a long-term mental illness.

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2002**

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget Positive (Negative)
REVENUES				
General intergovernmental assistance	\$ 1,832,529	\$ 1,832,529	\$ 1,872,473	\$ 39,944
Intergovernmental contracts/grants:				
State - maternal/child	72,923	72,923	73,923	1,000
State - victim witness	368,932	368,932	301,977	(66,955)
State - elderly transportation	415,432	415,432	458,358	42,926
State - Title III B	249,538	275,507	256,839	(18,668)
State - circuit court support	1,130,468	1,130,468	1,132,626	2,158
State - WIC	749,435	805,164	556,979	(248,185)
State - miscellaneous drug grants	237,493	249,493	220,257	(29,236)
State - indirect cost	156,590	156,590	237,073	80,483
IV - funding	243,500	243,500	253,261	9,761
Other	1,451,489	1,979,189	1,608,414	(370,775)
Total intergovernmental contracts/grants	5,075,800	5,697,198	5,099,707	(597,491)
Taxes:				
Property taxes	42,240,871	42,240,871	42,139,693	(101,178)
Sales taxes	-	-	1,451	1,451
Total taxes	42,240,871	42,240,871	42,141,144	(99,727)
Fines and licenses:				
County clerk	105,625	105,625	108,590	2,965
Sheriff	-	-	784,326	784,326
Circuit court services	873,600	873,600	896,019	22,419
Medical examiner	94,780	94,780	92,005	(2,775)
Parks and planning	126,000	126,000	141,800	15,800
Environmental resources	769,500	769,500	827,743	58,243
Other	110,000	110,000	100,730	(9,270)
Total fines and licenses	2,079,505	2,079,505	2,951,213	871,708
Charges for services:				
Circuit court services fees	1,032,110	1,067,110	1,077,029	9,919
Sheriff department fees	1,920,614	1,920,614	1,936,795	16,181
Sheriff huber jail fees	1,417,500	1,417,500	1,127,208	(290,292)
Sheriff prisoner fees	834,606	824,049	1,456,878	632,829
Register of deeds - fees	2,254,516	2,344,516	3,626,379	1,281,863
Office and building rental	72,028	72,028	161,658	89,630
County park fees	811,000	811,000	892,149	81,149
Other	1,640,073	1,643,689	1,830,117	186,428
Total charges for services	9,982,447	10,100,506	12,108,213	2,007,707
Interdepartmental revenues:				
Department charges - prisoner transport	295,500	295,500	331,069	35,569
Department charges - bailiffs	489,500	489,500	527,609	38,109
Department charges - grounds maintenance	248,000	248,000	207,176	(40,824)

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2002**

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget Positive (Negative)
Interdepartmental revenues (continued):				
Department charges - legal services	363,833	363,833	371,067	7,234
Department charges - building maintenance	95,500	95,500	95,500	-
Department charges - administrative services	\$ 292,950	\$ 292,950	\$ 276,679	\$ (16,271)
Department charges - indirect cost	374,031	374,031	478,626	104,595
Department charges - building space	289,318	289,318	289,317	(1)
Other	371,590	380,690	223,402	(157,288)
Total interdepartmental revenues	<u>2,820,222</u>	<u>2,829,322</u>	<u>2,800,445</u>	<u>(28,877)</u>
Investment earnings	5,075,000	5,075,000	7,353,339	2,278,339
Miscellaneous revenues:				
Interest on delinquent taxes	1,077,000	1,077,000	1,222,243	145,243
Penalties on delinquent taxes	526,000	526,000	627,954	101,954
Profit on tax deed sale	6,000	6,000	95,408	89,408
Sale of capital assets	2,000	2,000	1,891	(109)
Recoveries	169,851	169,351	279,217	109,866
Pay phone commission	387,700	387,700	282,755	(104,945)
Employee resale revenue	217,265	217,265	228,051	10,786
Other	623,835	624,135	1,283,484	659,349
Total miscellaneous revenues	<u>3,009,651</u>	<u>3,009,451</u>	<u>4,021,003</u>	<u>1,011,552</u>
Total revenues	<u>72,116,025</u>	<u>72,864,382</u>	<u>78,347,537</u>	<u>5,483,155</u>
EXPENDITURES				
Justice and law enforcement:				
Sheriff - administration	3,560,404	3,634,818	3,564,536	70,282
Sheriff - jail and corrections	8,954,850	8,988,553	8,694,644	293,909
Sheriff - investigation	3,383,099	3,395,982	3,249,103	146,879
Sheriff - patrol	1,363,630	1,362,487	1,379,392	(16,905)
Sheriff - communications	7,503,742	7,563,512	7,281,762	281,750
District attorney	2,272,310	2,309,610	2,011,845	297,765
Circuit court services	7,801,172	7,898,380	7,853,370	45,010
Medical examiner	848,623	848,623	826,009	22,614
Total justice and law enforcement	<u>35,687,830</u>	<u>36,001,965</u>	<u>34,860,661</u>	<u>1,141,304</u>
Health and human services:				
Senior services	1,915,355	1,997,413	1,753,404	244,009
Veteran services	219,242	219,242	210,243	8,999
Human services	3,057,179	3,127,164	2,677,160	450,004
Total health and human services	<u>5,191,776</u>	<u>5,343,819</u>	<u>4,640,807</u>	<u>703,012</u>
Environment, parks and education:				
University of Wisconsin extension	664,494	1,018,283	733,748	284,535
Register of deeds	1,509,839	1,599,839	1,513,339	86,500
Parks and land use	9,638,885	9,895,679	9,146,069	749,610
Total parks and land use	<u>11,813,218</u>	<u>12,513,801</u>	<u>11,393,156</u>	<u>1,120,645</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2002**

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget Positive (Negative)
Public works				
Facilities management	7,948,119	7,992,627	7,498,217	494,410
General government:				
County executive	\$ 635,779	\$ 687,031	\$ 642,949	\$ 44,082
County board	1,227,504	1,226,174	1,127,906	98,268
Administration	5,961,193	6,021,344	5,727,794	293,550
County clerk	540,774	536,527	420,882	115,645
County treasurer	543,429	535,429	450,553	84,876
Non-departmental	2,926,868	4,153,907	2,723,927	1,429,980
Corporation counsel	1,146,555	1,136,555	1,023,488	113,067
Total general government	12,982,102	14,296,967	12,117,499	2,179,468
Total expenditures	73,623,045	76,149,179	70,510,340	5,638,839
Excess of Revenues Over (Under) Expenditures	(1,507,020)	(3,284,797)	7,837,197	11,121,994
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	870,000	870,000
Operating transfers (out)	-	-	(2,052,710)	(2,052,710)
Total other financing sources (uses)	-	-	(1,182,710)	(1,182,710)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,507,020)	(3,284,797)	6,654,487	9,939,284
Fund Balance - January 1 (as restated)	48,835,626	48,835,626	48,835,626	-
Fund Balance - December 31	\$ 47,328,606	\$ 45,550,829	\$ 55,490,113	\$ 9,939,284

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND
For The Year Ended December 31, 2002

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental contracts/grants:				
State - human services allocation	\$ 7,143,476	\$ 7,143,476	\$ 7,149,981	\$ 6,505
State - youth aids	3,247,934	3,600,934	3,716,914	115,980
State - income maintenance programs	1,723,346	1,723,346	1,853,626	130,280
State - child day care	688,915	688,915	687,702	(1,213)
State - jobs program	162,784	162,784	187,804	25,020
State - alcohol and drug abuse	611,473	611,473	611,473	-
State - general relief	165,832	165,832	165,832	-
State - child support	185,483	185,483	185,483	-
Other	2,642,539	2,903,073	2,910,007	6,934
Total intergovernmental contracts/grants	<u>16,571,782</u>	<u>17,185,316</u>	<u>17,468,822</u>	<u>283,506</u>
Taxes	10,470,268	10,470,268	10,470,268	-
Fines and licenses	435,000	435,000	441,889	6,889
Charges for services:				
Client fees	1,785,901	1,831,844	1,813,872	(17,972)
Child center fees	8,250	8,250	9,225	975
Other	3,232	3,232	7,378	4,146
Total charges for services	<u>1,797,383</u>	<u>1,843,326</u>	<u>1,830,475</u>	<u>(12,851)</u>
Interdepartmental revenues	43,344	43,344	36,917	(6,427)
Investment earnings	303	303		(303)
Miscellaneous revenues:				
SSI/SS collections	572,423	572,423	507,525	(64,898)
State - collections	95,000	175,000	193,574	18,574
Recoveries/refunds	12,900	66,700	76,577	9,877
Other	786,200	853,600	880,043	26,443
Total miscellaneous revenues	<u>1,466,523</u>	<u>1,667,723</u>	<u>1,657,719</u>	<u>(10,004)</u>
Total revenues	<u>30,784,603</u>	<u>31,645,280</u>	<u>31,906,090</u>	<u>260,810</u>
EXPENDITURES				
Health and human services:				
Salaries	11,577,833	11,468,177	11,574,846	(106,669)
Employee benefits	3,827,373	3,800,348	3,693,005	107,343
Operating	1,036,240	1,257,187	1,213,154	44,033
Purchased services - contracted	8,105,474	8,362,053	8,336,850	25,203
Purchased services - client services	342,350	342,350	245,160	97,190
Purchased services - aid for dependent children	2,430,976	2,430,976	2,383,393	47,583
Purchased services - general assistance	697,401	691,401	967,515	(276,114)
Purchased services - day care	288,200	288,200	231,883	56,317
Purchased services - other	1,688,291	2,268,491	2,183,568	84,923

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND
For The Year Ended December 31, 2002**

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget Positive (Negative)
EXPENDITURES (continued)				
Interdepartmental charges	1,197,465	1,198,615	1,149,171	49,444
Capital outlay	-	14,608	14,608	-
Total expenditures	31,191,603	32,122,406	31,993,153	129,253
Excess of Revenues Over (Under) Expenditures	\$ (407,000)	\$ (477,126)	\$ (87,063)	\$ 390,063
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	105,000	105,000
Total other financing sources (uses)	-	-	105,000	105,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(407,000)	(477,126)	17,937	495,063
Fund Balance - January 1	1,990,926	1,990,926	1,990,926	-
Fund Balance - December 31	\$ 1,583,926	\$ 1,513,800	\$ 2,008,863	\$ 495,063

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - LONG TERM CARE FUND
For The Year Ended December 31, 2002**

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget Positive (Negative)
REVENUES				
Intergovernmental contracts/grants:				
State - community options	\$ 3,694,995	\$ 3,694,995	\$ 3,670,956	\$ (24,039)
State - community integration	14,229,867	15,616,693	15,296,941	(319,752)
State - human services allocation	3,034,555	3,034,555	3,034,555	-
State - other	1,340,832	1,340,832	1,603,941	263,109
Total intergovernmental contracts/grants	<u>22,300,249</u>	<u>23,687,075</u>	<u>23,606,393</u>	<u>(80,682)</u>
Taxes	1,506,520	1,506,520	1,506,520	-
Charges for services:				
Client fees	605,000	605,000	398,980	(206,020)
Total charges for services	<u>605,000</u>	<u>605,000</u>	<u>398,980</u>	<u>(206,020)</u>
Miscellaneous revenues:				
SSI collections	1,781,458	1,781,458	1,883,056	101,598
Recoveries/refunds	54,600	54,600	196,672	142,072
Other	-	-	269	269
Total miscellaneous revenues	<u>1,836,058</u>	<u>1,836,058</u>	<u>2,079,997</u>	<u>243,939</u>
Total revenues	<u>26,247,827</u>	<u>27,634,653</u>	<u>27,591,890</u>	<u>(42,763)</u>
EXPENDITURES				
Health and human services:				
Salaries	1,737,381	1,737,381	1,745,373	(7,992)
Employee benefits	529,712	529,712	516,670	13,042
Operating expenses	52,706	52,706	44,970	7,736
Purchased services - contracted	5,471,755	5,366,755	5,655,080	(288,325)
Purchased services - client services	17,748,147	19,134,973	19,014,977	119,996
Purchased services - other	507,570	507,570	236,382	271,188
Interdepartmental charges	200,556	200,556	173,981	26,575
Total expenditures	<u>26,247,827</u>	<u>27,529,653</u>	<u>27,387,433</u>	<u>142,220</u>
Excess of Revenues Over (Under) Expenditures	-	105,000	204,457	99,457
OTHER FINANCING SOURCES (USES)				
Operating transfers (out)	-	-	(655,000)	(655,000)
Total other financing sources (uses)	-	-	(655,000)	(655,000)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	105,000	(450,543)	(555,543)
Fund Balance - January 1	1,768,733	1,768,733	1,768,733	-
Fund Balance - December 31	<u>\$ 1,768,733</u>	<u>\$ 1,873,733</u>	<u>\$ 1,318,190</u>	<u>\$ (555,543)</u>

WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2002

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles on the modified accrual basis of accounting.

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